

RECEIVED  
CENTRAL FAX CENTER

JAN 12 2007

LAW OFFICES OF  
**FAY KAPLUN & MARCIN, LLP**  
INTELLECTUAL PROPERTY LAW150 BROADWAY, SUITE 702  
NEW YORK, NEW YORK 10038  
PHONE: (212) 619-6000  
FAX: (212) 619-0276  
WWW.FKMIPLAW.COMFACSIMILE COVER SHEET

FAX NO : 571-273-8300

TO : Commissioner for Patents  
Mail Stop: Amendments

FROM : Oleg F. Kaplun, Esq. of Fay Kaplun & Marcin, LLP

DATE : January 12, 2007

SUBJECT : U.S. Patent Applm. Serial No. 10/690,388  
for *Method and System for Improving the Contrast  
of LCD's using Circular Polarization*  
Inventor(s): Gurevich et al.  
Our Ref.: 40129/00901

NUMBER OF PAGES INCLUDING COVER : 9

---

**MESSAGE:**

Please see attached.

Thank you.

IF ANY PAGES WERE NOT RECEIVED OR ARE ILLEGIBLE, PLEASE CALL (212) 619-6000 AS SOON AS POSSIBLE

The information contained in this facsimile message is attorney privileged and confidential information intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us by telephone, and return the original message to us at the above address via the U.S. Postal Service. We will reimburse any costs you incur in notifying us and returning the message to us. Thank you.

Attorney Docket No. 40129/00901 (1549)

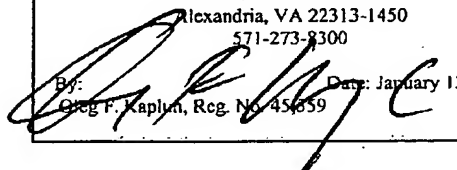
**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE****RECEIVED  
CENTRAL FAX CENTER****JAN 12 2007**

Applicant : Gurevich et al.  
Serial No. : 10/690,388  
Filed : October 21, 2003  
For : Method and System for Improving the Contrast of LCDs using  
Circular Polarization  
Group Art Unit : 2871  
Examiner : Zhi Qiang Qi

Mail Stop: Amendments  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**Certificate of Facsimile/Mail**  
I hereby certify that this correspondence is being deposited  
via facsimile or First Class Mail addressed to:

Mail Stop: Amendments  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450  
571-273-8300

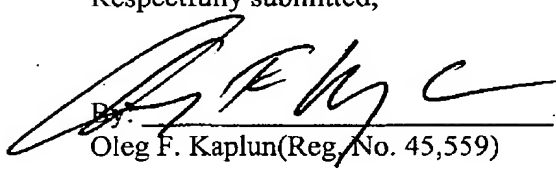
By:  Date: January 12, 2007  
Greg F. Kaplun, Reg. No. 45,559

**TRANSMITTAL**

In response to the Non-Final Office Action mailed October 12, 2006, please find a Response for filing in the above-identified application. No fees are believed to be required. However, the Commissioner is authorized to charge the **Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492** any additional required fees. A copy of this paper is enclosed for that purpose.

Respectfully submitted,

Dated: January 12, 2007

  
By: \_\_\_\_\_  
Oleg F. Kaplun (Reg. No. 45,559)

Fay Kaplun & Marcin, LLP  
150 Broadway, Suite 702  
New York, N.Y. 10038  
(212) 619-6000 (telephone)  
(212) 619-0276 (facsimile)

Attorney Docket No. 40129/00901 (1549).

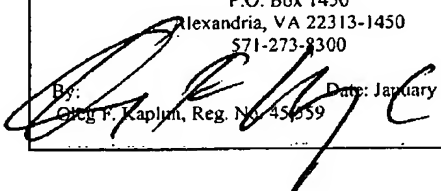
**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE****RECEIVED  
CENTRAL FAX CENTER****JAN 12 2007**

Applicant : Gurevich et al.  
Serial No. : 10/690,388  
Filed : October 21, 2003  
For : Method and System for Improving the Contrast of LCDs using  
Circular Polarization  
Group Art Unit : 2871  
Examiner : Zhi Qiang Qi

Mail Stop: Amendments  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**Certificate of Facsimile/Mail**  
I hereby certify that this correspondence is being deposited  
via facsimile or First Class Mail addressed to:

Mail Stop: Amendments  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450  
571-273-8300

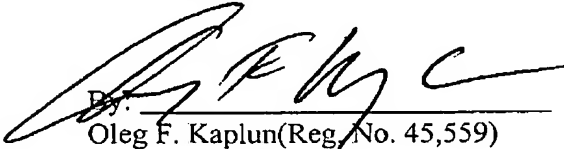
By:  Date: January 12, 2007  
Greg F. Kaplun, Reg. No. 45,559

**TRANSMITTAL**

In response to the Non-Final Office Action mailed October 12, 2006, please find a Response for filing in the above-identified application. No fees are believed to be required. However, the Commissioner is authorized to charge the **Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492** any additional required fees. A copy of this paper is enclosed for that purpose.

Respectfully submitted,

Dated: January 12, 2007

  
By: \_\_\_\_\_  
Oleg F. Kaplun (Reg. No. 45,559)

Fay Kaplun & Marcin, LLP  
150 Broadway, Suite 702  
New York, N.Y. 10038  
(212) 619-6000 (telephone)  
(212) 619-0276 (facsimile)

**RECEIVED  
CENTRAL FAX CENTER****JAN 12 2007**

Attorney Docket No: 40129/00901 (1549)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant(s) : Gurevich et al.  
Serial No. : 10/690,388  
Filed : October 21, 2003  
For : Method and System for Improving the Contrast of LCDs Using  
Circular Polarization  
Group Art Unit : 2871  
Examiner : Zhi Qiang Qi

Mail Stop: Amendments  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE**

In response to the Non-Final Office Action mailed October 12, 2006, please consider the following remarks: